# Subject Details

**Department:** COMMERCE  
**Course:** B.COM (AIRED and SELF FINANCING)  
**Batch:** 2015-2018.

## Subject Code: 15UCO101
**Title:** FINANCIAL ACCOUNTING  
**Semester:** I  
**Hrs/Week:** 6  
**Credit:** 4

**Objective:** To bring into lime-light the students’ aptitude about accounting.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Content</th>
<th>Hrs</th>
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</thead>
<tbody>
<tr>
<td>Unit I</td>
<td>Accounting – Definition - Concepts and Conventions - Final Accounts of a Sole Trader.</td>
<td>15</td>
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<tr>
<td>Unit II</td>
<td>Depreciation Accounting-Straight line and Diminishing Balance Methods. Single Entry-Meaning and Salient Features-Statement of Affairs Method-Conversion Method.</td>
<td>15</td>
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<tr>
<td>Unit III</td>
<td>Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign branch) - Departmental Accounts-Inter-Departmental transfer.</td>
<td>16</td>
</tr>
<tr>
<td>Unit IV</td>
<td>Hire Purchase and Instalment- Hire Purchase Accounting - Default and Repossession-Instalment Accounting.</td>
<td>16</td>
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<tr>
<td>Unit V</td>
<td>Royalty Accounting (excluding sub-lease)</td>
<td>16</td>
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**Total contact hrs/semester:** 78

**Text book**  

**Reference books**  
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<td>Course</td>
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<tr>
<td>Subject code</td>
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<tr>
<td>Title</td>
<td>BUSINESS MANAGEMENT</td>
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<tr>
<td>Semester</td>
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<tr>
<td>Objective</td>
<td>To make the students understand the conceptual framework of business management.</td>
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<th>Unit</th>
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<tr>
<td>Unit I</td>
<td>Management – Meaning and Definition – Nature and Scope- Importance-Functions of Management – Management as an Art, Science and Profession – Scientific Management- Fayol’s Principles of Management – Management by Objective (MBO)- Management by Exception(MBE)</td>
<td>15</td>
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<tr>
<td>Unit II</td>
<td>Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types-Strategies of Planning.</td>
<td>15</td>
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<tr>
<td>Unit IV</td>
<td>Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication- Barriers and remedies of communication.</td>
<td>16</td>
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<td>Unit V</td>
<td>Leadership - Functions and Types - X,Y and Z Theories – Qualities of a Good Leader –</td>
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**Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.**

**Total contact hrs/semester**

| 78 |

**Text book**


**Reference books**

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<td>Subject code:</td>
<td>Title: BUSINESS ECONOMICS Semester: I</td>
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<td>Hrs/Week: 5</td>
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<td>Objective</td>
<td>To make the students to understand the importance and application of economic analysis to business decision making.</td>
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<tr>
<td>Unit I</td>
<td>Introduction to Economics Definition of Business Economics–Nature and Scope of Business Economics – Basic tools in Managerial Economics.</td>
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<td>Market Structure Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly.</td>
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<td>Subject code: 15UCO203</td>
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<td>To expose the students to the Accounting procedure of partnership firms.</td>
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<tr>
<td>Unit I</td>
<td>Partnership- Introduction- Types - Admission of Partner – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.</td>
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<td>Unit II</td>
<td>Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account(with Equal Installments only)-Death of a Partner- Executor’s Account.</td>
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<td>Unit III</td>
<td>Dissolution – Insolvency of a Partners – Garner Vs Murray - Insolvency of all Partners Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only)</td>
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<td>Unit IV</td>
<td>Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Account.–</td>
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<td>Unit V</td>
<td>Inflation Accounting – Human Resource Accounting (Theory only) NOTE: 20% Theory 80% Problem.</td>
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Department | COMMERCE

Total contact hrs/semester | 78
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<tr>
<td>Subject code: 15UCO204</td>
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<td>Objectives</td>
<td>To make the students understand the fundamentals of commercial laws.</td>
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<th>Content</th>
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<td>Unit V</td>
<td>Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of agency</td>
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Department | COMMERCE |
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<thead>
<tr>
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<tr>
<td>Unit II</td>
<td>Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.</td>
<td>8</td>
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<tr>
<td>Unit III</td>
<td>Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.</td>
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Objectives: To make the students understand the application of computer in business.
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<tr>
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<td>Total contact hrs/semester 8 39</td>
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Department COMMERCE
### Course Information

**Course:** B.COM (AIRED and SELF FINANCING)  
**Batch:** 2015-2018.

**Subject code:** 15UCO2A3  
**Title:** PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET  
**Semester:** II  
**Hrs/Week:** 2  
**Credit:** 1

#### Objectives
To make the students understand the application of computer in business

#### Unit Content

<table>
<thead>
<tr>
<th>Unit</th>
<th>Content</th>
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</table>
| **MS WORD**   | 1. Formatting Text  
                2. Table Creation  
                3. Mail Merge  
                4. Resume Preparation                                                | 6   |
| **MS EXCEL**  | 1. Invoice Preparation  
                2. Salary Bill Creation  
                3. Inventory List Creation  
                4. Student Result Analysis Using Graphics                          | 5   |
| **MS POWERPOINT** | 1. Slide Presentation about a new car  
                      2. Graphics in a Slide  
                      3. Organizational Chart for a industry                             | 5   |
| **MS ACCESS** | 1. Creation of tables (a)Supplier Information (b) purchase table  
                      2. Queries using “Order by”  
                      3. Sales Order Form  
                      4. Purchase Order                                                   | 5   |
| **HTML**      | 1. Create a HTML document using various tags  
                2. Create a HTML document to show a web page about the Post Graduate and Research Department of Commerce  
                3. Create a HTML document to show the Computer Advertisement details | 5   |

**Total contact hrs/semester:** 26
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Department | COMMERCE
### Course
B.COM (AIDED and SELF FINANCING)  

### Subject code:
15UCO305  
Title: CORPORATE ACCOUNTING  
Semester: III  
Credit: 4

### Hrs/Week: 6

### Objectives
To create awareness among students on Corporate Accounting procedures.

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<thead>
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<th>Unit</th>
<th>Content</th>
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<tbody>
<tr>
<td>Unit I</td>
<td>Issue of Shares- at Par, Premium, Discount – Forfeiture and Reissue of shares- Full and Partial Re-issue- Capital Reserve on Forfeiture.</td>
<td>15</td>
</tr>
<tr>
<td>Unit II</td>
<td>Debentures-Issue-Redemption (Sinking fund method only).Redemption of preference shares-Capital Redemption Reserve. Profit prior to incorporation.</td>
<td>15</td>
</tr>
<tr>
<td>Unit III</td>
<td>Final Accounts of Companies-Calculation of Managerial Remuneration (Basic adjustments).</td>
<td>16</td>
</tr>
<tr>
<td>Unit IV</td>
<td>Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.</td>
<td>16</td>
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</table>
| Unit V  | Liquidation of Companies- Preparation of Statement of Affairs and Deficiency Accounts. – Preparation of Liquidators Final Statement of Account.  
**NOTE:** Theory 20% Problems 80% | 16  |

**Total contact hrs/semester** 78

### Text book

### Reference books
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Department  COMMERCCE
### Course
B.COM (AIDED and SELF FINANCING)  

### Subject code:
15UCO306  
Title: INCOME TAX  
Semester: III

### Hrs/Week:
6  
Credit : 4

### Objectives
To facilitate the students to gain adequate knowledge in Income-tax

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<tr>
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<tbody>
<tr>
<td><strong>Unit II</strong></td>
<td>Income from Salaries- Computation of Income from Salary-Salary-Allowances-Perquisites-Profit in Lieu of salary-Gratuity-Pension-Leave encashment-Retrenchment compensation- Deductions out of gross salary.</td>
<td>15</td>
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<tr>
<td><strong>Unit III</strong></td>
<td>Profits and Gains of Business or profession – Computation of Profits and Gains of Business and Computation of Professional income – Doctors, Chartered Accountant and Lawyer.</td>
<td>16</td>
</tr>
<tr>
<td><strong>Unit IV</strong></td>
<td>Income from House Property- Let out House and self occupied house- Income From Capital Gains- Short term and long term capital gains –Exempted Capital Gains.</td>
<td>16</td>
</tr>
<tr>
<td><strong>Unit V</strong></td>
<td>Income from other Sources – Set off, Carry Forward And Set Off Of Losses Exempted Incomes- Deductions from gross total Income-80C to 80GG, 80QQB and 80U (Theory only)</td>
<td>16</td>
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</table>
**NOTE:** 40% Theory & 60% problems. Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off Of Losses.

| Total contact hrs/semester | 78 |


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**Objectives**

To provide the student with basic knowledge of the provisions of the Companies Act, 2013.

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<tr>
<td>Unit II</td>
<td>Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to Doctrine of Indoor Management.</td>
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<tr>
<td>Unit IV</td>
<td>Directors – Disqualifications of Directors – Appointment of Directors – Removal of Directors – Director’s</td>
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| Unit V | Winding up – Meaning Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up. Liquidator – Powers and Duties. |

| Total contact hrs/semester | 78 |


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<td>Subject code:</td>
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<td>Objectives</td>
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**Marketing.**

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<td>1. Philip Kotler (2012), Principles of Marketing, New Delhi: Prentice Hall of India,</td>
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<td>Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Deprecation– Present Value – Bills Discounting</td>
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<td>Fundamental Ideas of Sets, – Arithmetic and Geometric Series – Application to Business Problems-De Morgan’s Law-Inconsistency of data- Cartesian product.</td>
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<td>Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of simultaneous linear equations – Application to Business</td>
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<td>Unit IV</td>
<td>Differentiation – Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding Trigonometric functions) – Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.</td>
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<td>Elementary Integral Calculus – Indefinite Integral- Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.</td>
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<td>Unit I</td>
<td>Banker and Customer – Special type of customer- Minor, Married women –Relation between Banker and Customer.</td>
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<td>Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account –Recurring Deposit.</td>
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<td>Loan and advances-Principles of sounding lending- Forms of Advances- Loans, Cash credit, Overdraft, Bills purchased and Discounted.</td>
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<td>Cheque –Definition-Salient features of a cheque- Specimen of a cheque- Crossing- General and special Crossing.</td>
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<td>ATM, Debit card, Credit card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.</td>
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| Total Contact Hrs/Semester | 13 |

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<td>Accounting – Meaning, Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.</td>
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<td>Rules of Double Entry System – Journals.</td>
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<td>Cash Book – Single Coloum, Double Coloum Cash Book.</td>
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<td>Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accured Income Received In Advance and Depreciation only. DISTRIBUTION OF MARKS: 20% Theory 80% Problems</td>
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Total Contact Hrs/Semester 13

Text book

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<td>Accounting for Amalgamation and Absorption of Companies – Acquisition of Companies.</td>
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<td>Accounting for Reconstruction of Companies - Internal (Excluding preparation of scheme) and External.</td>
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<td>Unit III</td>
<td>Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.</td>
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<tr>
<td>Unit V</td>
<td>Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings)</td>
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Total contact hrs/semester: 78

Text book:
2. Gupta, R.L And Radhaswamy, M (2014), Corporate accounts
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<th>Reference books</th>
<th>theory method and applications.. 13th revised edition. New Delhi: Sultan Chand And company</th>
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<td>Reddy And Murthy(2014), Corporate Accounting, Chennai: Margham Publications,.</td>
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<td>International trade- scope- features-Difference between internal trade and International trade- Merits and Demerits of international Trade</td>
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<td>Balance of trade-Balance of payments-Balance of payments Disequilibrium-Instruments of trade policy-Tariff and Quotas- Merits and Demerits.</td>
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<td>Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved-Terms and payments of Export Finance – Export Import Bank (EXIM Bank)-Functions.</td>
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**Objectives**

To enrich the students knowledge about the ingredients of the Banking Sector.

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<td>Unit I</td>
<td>Banker and customer – Definition – Relationship between Banker and customer – General Relationship and Special Relationship. Lending – Principles of Sound Lending – Different Types of Lending.</td>
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<td>Unit IV</td>
<td>Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions.</td>
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<td>Unit V</td>
<td>Recent developments in Banking – Core banking solution-Electronic Banking –ATM Debit/Credit Card –RTGS(Real Time Gross Settlement)-NEFT(National Electronic Fund Transfer)- Micro Finance-Role and Benefits.</td>
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2. Varshney (2013), Banking theory Law and Practices. Sultan Chand Ltd, |

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<td>Indirect taxes – Meaning – Features – Contribution to government revenue – Taxation under the constitution – Merits – Demerits</td>
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<td>Service Tax –Introduction –Service Tax In India – Scope And Coverage –Services Covered – Exemption from Service Tax – Levy of Service Tax – Rate of tax – Registration – Collection And Recovery of Service Tax.</td>
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### Unit V


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<td>Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods (Theory only). Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean</td>
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<td>Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.</td>
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<td>Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Coefficient of Correlation – Coefficient of Concurrent Deviation-Simple Regression.</td>
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<td>Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – Laspeyre’s’ Method, Passche’s Method, Fisher’s Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).</td>
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<td>Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems)- Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only) Note: Marks Distribution shall be 80% for problems and 20% for theory</td>
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**Objectives**

To expose the students to the aspects of Cost Accounting.

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<td>Cost Accounting – Definition- Meaning and Scope- Objectives and functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting.</td>
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<td>Unit costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing. Distribution of Marks – 40% theory and 60% problems</td>
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<td>Verification And Valuation Of Asset And Liabilities – Auditor’s Position Regarding The Valuation And Verification Of Assets And Liabilities – Depreciation – Reserves And Provisions – Secret Reserves.</td>
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<td>Investigation – Objectives of Investigation – Investigation under the provisions of Companies Act. Audit of computerized accounts- Computer Assistant Audit Technique-need for CAATs-Key capabilities of CAATs-precautions -step by step methodology - analytical review procedures .CAATs planning steps-</td>
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<td>Banking correspondence: Introduction – Correspondence with Customers – Correspondence with Head office – Correspondence with Other Banks. Insurance Correspondence: Introduction – letter relating to Fire Insurance – Marine Insurance – Life Insurance (Assurance)</td>
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Institutional Training is a part of B.Com. Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. Internal and External examiners evaluate the students’ performance and award the viva-voce marks.

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I Scheme of Evaluation for Commerce Practical:

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II Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical
2. The time of examination 3 hours
3. Pattern of Questions
   - Part A - 1*25 = 25 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))
   - Part B - 5*10 = 50 (five out of Seven)
   - Max Marks : 75
   The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

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1.   |             |           | Dr.P.Maruthu pandian                 |                           |    
2.   |             |           |                                      |                           |    

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<td><strong>Unit I</strong></td>
<td>Financial Services-Meaning-Scope-Fund Based and Non-Fund Based Activities – Innovative Financial Products &amp; Services- Challenges Faced by Indian Financial services industry – Merchant Banking – Services (Functions).</td>
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<td>Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.</td>
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<td>Credit Rating – Origin and Growth – Need for Rating – Features – Merits &amp; Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India</td>
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**Objective**

To provide knowledge on Entrepreneurial skill

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<td>Barriers to Entrepreneurship – Need for Entrepreneurship training –</td>
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<td>concepts of training program – EDP in India – Phases of EDP.</td>
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<td>Institutional support to Entrepreneurs – National Small Industries</td>
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<td>Corporation (NSIC) – Small Industries Development Organisation (SIDO) –</td>
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**Text Book**


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**Objective**: To provide knowledge on Advertising and sales promotion.

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<td>Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods.</td>
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<td>Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.</td>
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**Total contact hrs/semester**: 13

**Text book**

**Reference books**
1. Philip Kotler(2013), Principles of Marketing, New Delhi: Prentice Hall of India,
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<tr>
<td><strong>Unit I</strong></td>
<td>Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.</td>
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<td>Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.</td>
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<td>Funds Flow Analysis – Cash Flow Analysis (New format).</td>
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<td>Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only) Note: Theory-20% Problem- 80%</td>
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**Text book**  

**Reference books**

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<td>Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-Advantages and Disadvantages-Framework of E-Commerce.</td>
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<td>Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems</td>
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<td>E-Online Banking-Electronic Delivery Channels-ATM – Telebanking- Electronic Money Transfer (EMT)-E-cheque – E-banking – Components –Advantages and Limitations of Online Banking.</td>
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### Reference books


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<td>Case Study-Meaning-Purpose-Preparation Of Cases-Types of Cases-Role of Case Analysis</td>
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<td>Case Studies in Marketing management -Concept of marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management.</td>
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<td>Case studies in Human Resources Management -Training and Development- Performance Appraisal-Leadership-Motivation-Industrial relation.</td>
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<td>Case studies in Costing-Production and Material Management -Production Techniques –Material Management – Cost Management and case studies related to Transport Management.</td>
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| Reference books | 1. Sherlakar. Case studies in Marketing, New Delhi S.Chand & Co  
2. Nair and Latha Nair. Personnel management and industrial relations, New Delhi S.Chand & Co |
I Scheme of Evaluation for Case Analysis:

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II Question paper pattern ESE:

1. Duration of examination : 3 Hours
2. Pattern of Questions :
   - Part A - 1*15 = 15 Marks
   - Part B - 5*12 = 60 (Five out of Six)
   Max Marks: 75
3. Maximum marks obtained by the students, then reduced to 30 marks.

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**Objectives**
To expose the students to practical knowledge of insurance

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<td>Scope and functions of Finance - Role of Financial Manager - Goals of Financial Management - Functions of Controller and Treasurers in India</td>
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<td>Cost of Capital - Significance - Concepts of Cost of Capital - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.</td>
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<td>Management of Working Capital - Determinants of Working Capital - Management of Accounts Receivable, Inventory and Cash - Financing of Working Capital - Capital Budgeting decisions - Techniques.</td>
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<td>Dividend Theories - Walter’s Model - Gordon’s Model – Dividend Policy - Determinants of Dividend Policy</td>
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**NOTE:** Theoretical aspects only (All Units)

| **Total contact hrs/semester** | 78 |

**Text book**

### Reference books


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<td>Project – meaning – Project Identification – Selection – Network planning Techniques – PERT - CPM.</td>
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<td>Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.</td>
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<td>Project appraisal – Methods –Payback period – Average Rate of return – Discounted cash flow techniques.</td>
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<td>Plant location – importance – Factors affecting Location – Factory design – Types of Factory</td>
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<td>Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.</td>
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## Unit

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<td>Unit I</td>
<td>Transport – Meaning – Definition – Importance in Globalised Era.</td>
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<td>Organization and Management of Urban Transport Means – Problems – Role of Government</td>
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<td>Road Transport – Development – Merits – Demerits – State Road Corporation – Water Transport – Merits – Demerits.</td>
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<td>1.Logistics Management – Role of Private sector – Problems of Transport Industry in India</td>
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## Total contact hrs/semester

| Total contact hrs/semester | 13 |

## Text book

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## Reference book

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<td><strong>Unit I</strong></td>
<td>Accounting-Definition-Concepts-Conventions-Journal -Ledger- Preparation of Trial Balance -Subsidiary books.</td>
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<td><strong>Unit II</strong></td>
<td>Final Accounts of sole trader with Simple Adjustments.</td>
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<td>Single entry- Meaning and Salient features- Statement of Affairs method- Conversion Method.</td>
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<td>Branch Accounts- Dependent Branch- Stock and Debtors system.</td>
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<td>Depreciation Accounting- Straight line and Diminishing Balance method.</td>
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| **Total contact hrs/semester** | 78 |

**Text book**

**Reference books**
2. B.S.Raman,Financial Accounting,(2012), United Publisher, Mangalore.
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<td>3.</td>
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<td>Voucher Entry.</td>
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<td>Voucher alteration and deletion.</td>
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<td>7.</td>
<td>Inventory information- stock Summary.</td>
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<td>Inventory information- Godown creation and alternation</td>
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<td>Final accounts with Adjustments.</td>
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Total contact hrs/semester 26

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<td>To expose the students to the aspects of Cost and Management Accounting.</td>
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<td>Hrs</td>
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<td>Hrs</td>
<td>16</td>
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<tr>
<td>Unit IV</td>
<td>Fund Flow Analysis and Cash Flow Analysis(simple problems only)</td>
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<td>Hrs</td>
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<td>Analysis of Material and Labour Variance.(simple problems) Budget: Meaning – Definition – Types – Preparation of Cash and Flexible Budget. (simple problems) Note: 20% Theory 80% Problems</td>
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**Objectives**
To provide basic exposure to various forms and materials associated with office management

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<td>Computation of tax liability</td>
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<td>Filling and preparation of saral form and form 16</td>
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<td>Inward mail register – outward mail register</td>
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<td>Filling up of cheque leaf, withdrawal slip, pay-in-slip, DD Challan</td>
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<td>Money order form and promissory note</td>
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<td>Fixing brand name for six type of product with USP</td>
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Total contact hrs/semester 26
I Scheme of Evaluation for Commerce Practical:

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II Question paper pattern ESE:

1. Separate written examination is conducted for Commerce Practical areas
2. The time of examination 3 hours
3. Pattern of Questions
   Part A  -1*25=25 (Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))
   Part B  - 5*10 =50 (five out of Seven)
   Max Marks: 75
   The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

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**Objectives**
To provide the students with the basic concepts of Financial and Management Accounting.

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<tr>
<td>Unit IV</td>
<td>Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis(Simple problems only)</td>
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<td>Unit V</td>
<td>Budgets – Budgetary Control – Objectives – Advantages and Limitations – Preparation of Cash Budget – Flexible Budget – Production Budget – Sales Budget.</td>
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Total contact hrs/semester 65
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**Objectives**

To enlighten the students on the basics of Accountancy

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<td>Unit II</td>
<td>Company Accounts – Issues of Shares – at Par, Premium &amp; Discount – Forfeiture and Re-issue of Shares. (at par only).</td>
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<td>Management Accounting for business Decisions – Nature and Scope. Budgetary control – Cash Budget – Flexible budget.</td>
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<td>Ratio Analysis – Types – Liquidity Ratio – Profitability Ratio – Solvency Ratio – Merits and Demerits of Ratio Analysis</td>
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| Total contact hrs/semester | 65 |

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<td>Objectives</td>
<td>To enlighten the students of economics on the basics of Accountancy for decision making</td>
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<td>Unit I</td>
<td>Accounting- Definition- Concept-Conventions- Journal- Ledger- Preparation of Trial Balance</td>
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<td>Unit II</td>
<td>Final Accounts with Simple adjustments</td>
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<td>Unit III</td>
<td>Depreciation- Meaning- Definition- Straight Line Method- Written Down Value Method- Annuity Method</td>
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<td>Unit IV</td>
<td>Accounts from incomplete records- Single entry system- Net worth Method- Conversion method (Simple problems only)</td>
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<td>Unit V</td>
<td>Brach Accounting – Dependent branch- Debtor system only (Excluding foreign branch)</td>
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Total contact hrs/semester: 65

Text book

Reference books

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<td>Dr.P. Maruthu pandian</td>
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